

REMARKS/ARGUMENTS

Favorable reconsideration of this application as presently amended and in light of the following discussion is respectfully requested.

Claims 14-21 have been allowed in this application.

In the outstanding Official Action Figures 24-28 and the Abstract of the Disclosure were objected to as requiring correction.

Applicants acknowledge with appreciation the allowance of Claims 14-21.

In response to the objection to Figures 24-28, Figures 24-28 have been amended to include the legend --PRIOR ART--. Replacement sheets of Figures 24-28 are submitted herewith. Accordingly, the objection to Figures 24-28 has been overcome.

In response to the objection to the Abstract, a new abstract directed to the subject matter of allowed Claim 14 has been submitted herewith. Accordingly, the objection to the Abstract has been overcome.

Regarding the statement of reasons for allowance on page 2, fourth full paragraph of the outstanding Office Action, Applicants respectfully submit that the statement characterizes only independent Claims 14 and 17 and not independent Claims 20 and 21. Independent Claims 20 and 21 recite a "first conductivity type buffer layer formed in one surface portion of said first conductivity type semiconductor substrate," and "a second conductivity type second drain layer formed to be shallower than said second trench, in a surface portion of said first conductivity type buffer layer," which is different than the above noted statement of reasons for allowance. Thus, Applicants respectfully request the Notice of Allowance to present a modified statement of reasons for allowance.

IN THE DRAWINGS

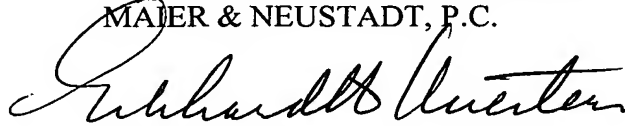
The attached sheet of drawings includes changes to Figs. 24-28. These sheets, which include Figs. 24-28, replace the original sheets including Figs. 24-28.

Attachment: Replacement Sheets

Accordingly, no further issues are believed to be outstanding, and the present application is believed to be in condition for formal allowance. An early and favorable action to that effect is respectfully requested.

Respectfully submitted,

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